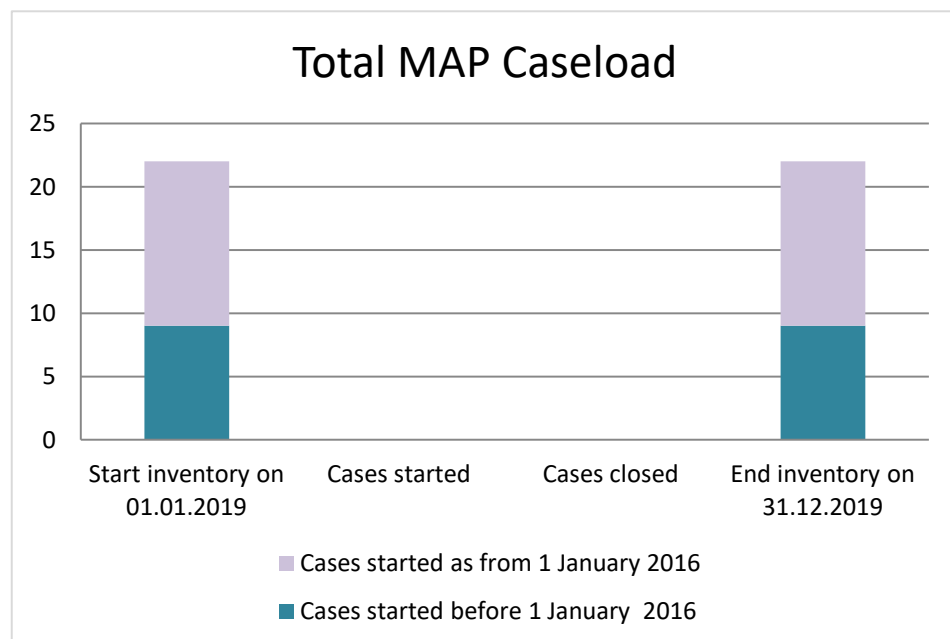


Kazakhstan



| Cases started before 1 January 2016 | 2019 Start inventory | Cases started | Cases closed | 2019 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 0 | 0 | 0 | 0 |
| Other cases | 9 | 0 | 0 | 9 |

| Cases started as from 1 January 2016 | 2019 Start inventory | Cases started | Cases closed | 2019 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 3 | 0 | 0 | 3 |
| Other cases | 10 | 0 | 0 | 10 |

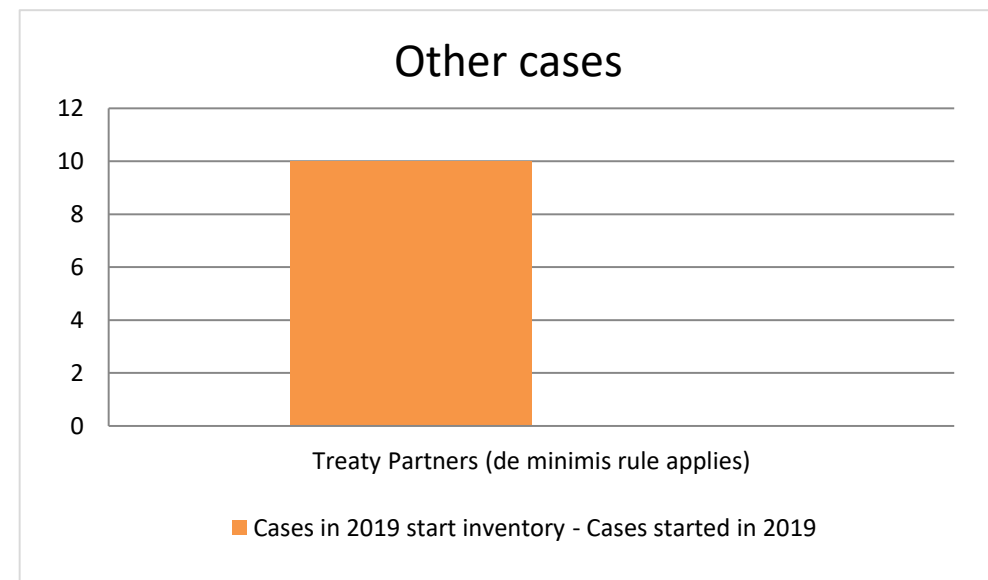
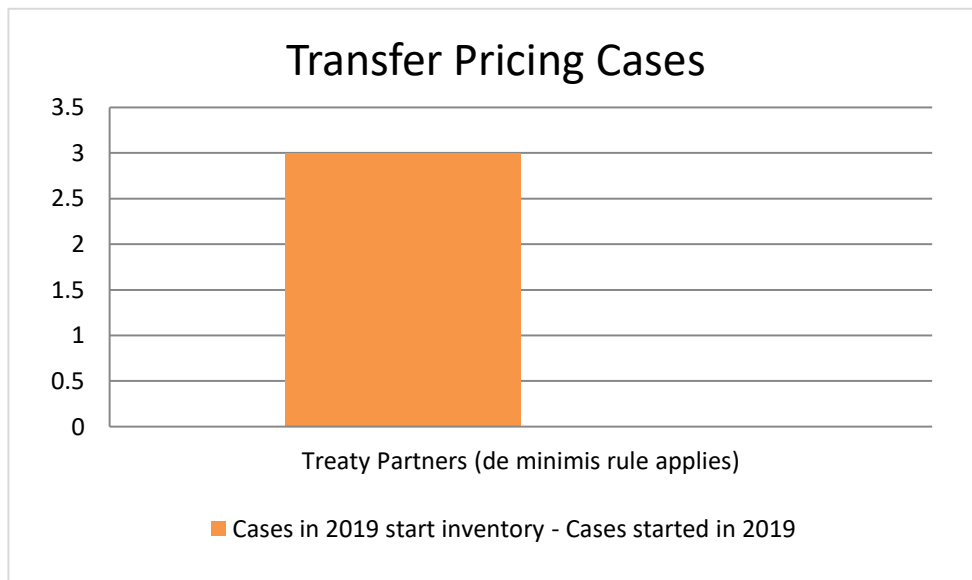
Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | n.a. |
| Other cases | n.a. |

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases | n.a. | n.a. | n.a. | n.a. |
| Other cases | n.a. | n.a. | n.a. | n.a. |

Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases

n.a.

- denied MAP access
- objection is not justified
- withdrawn by taxpayer
- unilateral relief granted
- resolved via domestic remedy
- agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty
- agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty
- agreement that there is no taxation not in accordance with tax treaty
- no agreement including agreement to disagree
- any other outcome

MAP Outcomes - other cases

n.a.

| Cases closed by outcome | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | Total |
|--------------------------------------|-------------------|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|-------|
| Transfer pricing cases (all) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started as from 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other cases (all) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started as from 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| All cases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Annex A

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019)

| category of cases | no. of pre-2016 cases in MAP inventory on 1 January 2019 | number of pre-2016 cases closed during the reporting period by outcome: | | | | | | | | | | no. of pre-2016 cases remaining in on MAP inventory on 31 December 2019 | average time taken (in months) for closing pre-2016 cases during the reporting period |
|-------------------------------------|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|---|
| | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Row 1 Attribution/ Allocation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | n.a. |
| Row 2 Others | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | n.a. |
| Row 3 Total | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | n.a. |
| Notes: | | | | | | | | | | | | | |

| Table 1: Attribution / Allocation MAP Cases | | | | | | | | | | | | | |
|---|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2019 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2019 |
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Treaty Partners (de minimis rule applies) | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| Total | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| Notes: | | | | | | | | | | | | | |

| Table 2: Other MAP Cases | | | | | | | | | | | | | |
|---|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2019 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2019 |
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Treaty Partners (de minimis rule applies) | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| Total | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| Notes: | | | | | | | | | | | | | |

| Table 1: Attribution / Allocation MAP Cases | | | | |
|---|--|--|------------------------|----------------------|
| Treaty Partner | average time taken (in months) for post-2015 cases from: | | | |
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| Row 1 Total | n.a. | n.a. | n.a. | n.a. |
| Notes: | | | | |

| Table 2: Other MAP Cases | | | | |
|--------------------------|--|--|------------------------|----------------------|
| Treaty Partner | average time taken (in months) for post-2015 cases from: | | | |
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| Row 1 Total | n.a. | n.a. | n.a. | n.a. |
| Notes: | | | | |

| Table 3: All MAP Cases | | | | |
|--|---------------------------|--|------------------------|----------------------|
| average time taken (in months) for post-2015 cases from: | | | | |
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| | Column 1 | Column 2 | Column 3 | Column 4 |
| Row 1 | Total Average Time | n.a. | n.a. | n.a. |
| Notes: | | | | |